

Amendments to the Specification:

Please replace the paragraph beginning on page 15, line 5, with the following rewritten paragraph:

According to the fabrication process of a device with plates according to figures 13 and 14 illustrated in figures 15 to 18, the frame 1 and plates 13 are formed in a single layer 14 of silicon, from 100 μ m to 500 μ m thick, located on a silicon dioxide layer 15 having a thickness of 50nm to 500nm, designed for formation of the spacer studs 12a, itself deposited on the diaphragm 2. This layer 15 can also be made of silicon nitride or of carbon.